

## Section 1: Summary of Education Expenditure Data

Section 1 contains four charts and two tables. These charts and tables illustrate some of the expenditure patterns in public education in Connecticut. They summarize in large part the detailed expenditures included in this report.

**Chart 1: Local, State and Federal/Other Expenditures for Elementary and Secondary Education -- Educational Expenditures in Dollars**

Chart 1 illustrates the growth of elementary and secondary education expenditures from over \$6.5 billion in 2000-01 to over \$8.8 billion in 2005-06, a growth of 34.4 percent or just over \$2.2 billion. During that period, state expenditures grew by 31.3 percent or \$843 million. Local expenditures for that same period grew by 35.7 percent or just over \$1.2 billion, and the federal/other category rose 45.0 percent or \$157 million.

**Chart 2: Local, State and Federal/Other Expenditures for Elementary and Secondary Education -- Percentage of Educational Expenditures by Source**

Chart 2 portrays the state, local and federal/other education expenditures in terms of percentage share. Throughout this period (2000-01 through 2005-06), the state share has decreased by 0.9 percentage points, the local share has increased by 0.5 percentage points, and the federal/other share has grown by about 0.4 percentage points.

**Table 1: Selected Current Expenditures as a Percentage of Total Current Expenditures Net of Tuition and Assessment: PK-12 and Elementary School Districts**

Table 1 illustrates for PK-12 and elementary districts changes in the percentage of total current expenditures less tuition and regional district assessment committed to several expenditure categories from 2001-02 through 2005-06.

## **Section 1: Summary of Education Expenditure Data (continued)**

**Chart 3: PK-12 Districts' 5-Year Aggregate Change in Selected Current Expenditures as a Percentage of Total Current Expenditures Net of Tuition and Assessment**

Chart 3 highlights the shift in various in-district expenditure categories from 2001-02 to 2005-06 for PK-12 districts. Salaries, which make up the largest portion of selected current expenditures, had the largest decrease of any category in the five-year period, while Employee Benefits had the largest increase. The remaining categories posted slight increases or decreases. There were no dramatic shifts in any category over the five-year period.

**Chart 4: Elementary Districts' 5-Year Aggregate Change in Selected Current Expenditures as a Percentage of Total Current Expenditures Net of Tuition and Assessment**

Chart 4 highlights the shift in various expenditure categories since 2001-02 for elementary districts. With tuition and the assessment of secondary regional school districts' member towns being excluded from this analysis, Salaries make up the largest portion of selected current expenditures. Salaries had the largest decrease as a percentage of total expenditures. Employee Benefits had the largest increase as a percentage of total expenditures, with Purchased Services the second largest increase. The remaining categories posted moderate increases or decreases.

Overall, in looking at in-district expenditures, PK-12 and elementary districts displayed similar spending patterns.

**Table 2: Current Expenditures for Regular Education, Special Education and Pupil Transportation by Source**

Table 2 illustrates the local, state and federal/other contributions for public elementary and secondary regular education, special education and pupil transportation for fiscal years 2003-04 through unaudited 2005-06. For purposes of this analysis, the consolidated Education Cost Sharing (ECS) grant revenue is assigned to regular education and special education proportionately, based on the ratio of the two revenue streams in the year prior to consolidation. On this basis, statewide approximately 19 percent of the consolidated ECS grant is allocated to special education, although this will vary from town to town.

Over the past three years, for regular education program expenditures, the local percentage has increased while the state and federal/other percentages have decreased. For special education program expenditures, the local share has decreased over the past three years while the federal/other share has increased. The state share initially decreased slightly and then increased. For transportation program expenditures, the local percentage increased slightly and then decreased while the state percentage decreased slightly and then increased. The federal/other percentage had no change. Note that in 2002-03 statutory caps were placed on the pupil transportation and the special education excess cost grants. For 2003-04, those caps had the effect of reducing the pupil transportation and special education excess cost grants by almost 21 and 29 percent, respectively. For 2004-05, those caps had the effect of reducing the pupil transportation and special education excess cost grants by almost 25 and just over 26 percent, respectively. For 2005-06, those caps had the effect of reducing the pupil transportation and special education excess cost grants by just over 22 and by almost 17 percent, respectively.